



I. STATE / JURISDICTION / U.S. TERRITORY INFORMATION

Please indicate the state / jurisdiction / U.S. territory for which you are reporting:

State / Jurisdiction / U.S. Territory: OREGON

II. TAX EXEMPTION LISTINGS

Please indicate which of the following tax exemptions your state / jurisdiction / U.S. territory provides to government customers with centrally billed accounts and/or individually billed accounts as described below. Please also use this section to provide a description of the applicable tax exemptions, pertinent statutes, regulations, court rulings, etc. that pertain to the type of tax exemption.

*Centrally Billed Accounts (CBAs) are charge card accounts paid directly by the government to the issuing bank.
Individually Billed Accounts (IBAs) are charge card accounts paid directly by the cardholder to the issuing bank, but cardholders are reimbursed by the government, as official government expenses.*

Individual State Tax Exemption Listing (Please place an "X" in the box are exempt from taxes)		Additional Information (Description, pertinent statutes, regulations, etc.)
Sales Tax	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs) <input type="checkbox"/> Purchase: Centrally Billed Accounts (CBAs) <input type="checkbox"/> Fleet: Centrally Billed Accounts (CBAs)	N/A
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	N/A
Lodging Tax	<input checked="" type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	The Oregon Department of Revenue does not provide or require a tax exemption form. We only require the federal government employee to provide proof of employment to the hotel. Some hotels have created their own forms for the exemption. OAR 150-320.308
	<input checked="" type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	The Oregon Department of Revenue does not provide or require a tax exemption form. We only require the federal government employee to provide proof of employment to the hotel. Some hotels have created their own forms for the exemption. OAR 150-320.308
Hotel Occupancy Tax	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	N/A for the State of Oregon ~ Local jurisdictions may have Hotel Occupancy Tax.
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	N/A for the State of Oregon ~ Local jurisdictions may have Hotel Occupancy Tax.
Public Accommodation Tax	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	N/A for the State of Oregon ~ Local jurisdictions may have Public Accommodation Tax.
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	N/A for the State of Oregon ~ Local jurisdictions may have Public Accommodation Tax.
Tourism Tax	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	N/A for the State of Oregon ~ Local jurisdictions may have Tourism Tax.
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	N/A for the State of Oregon ~ Local jurisdictions may have Tourism Tax.
Fleet Tax	<input type="checkbox"/> Gasoline <input type="checkbox"/> Diesel Fuel <input type="checkbox"/> Alternative Fuel	N/A
	<input type="checkbox"/> Maintenance	N/A
Other Tax	<input type="checkbox"/> Other: please specify _____ <input type="checkbox"/> CBA <input type="checkbox"/> IBA	N/A

III. TAX EXEMPTION FORMS

As indicated in GSA's letter, we request that the GSA SmartPay® 2 cards' design and structure suffice for tax exemption certification. If this is not possible, please indicate if your state / jurisdiction / U.S. territory requires government customers to complete any documentation in order to receive a tax exemption. Also, please indicate the website address for accessing any required forms; you may also provide the form via an email attachment.

Tax Exempt Documentation

Website Address or Hyperlink:

1	N/A ~ The Oregon Department of Revenue does not provide or require a tax exemption form. We only require the federal government employee to provide proof of employment to the hotel. Some hotels have created their own forms for the exemption.	http://www.oregon.gov/DOR/BUS/docs/604-401.pdf
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IV. TAX RECOVERY PROCEDURES

Please indicate the procedures that government customers should follow in the event that taxes are charged to official government transactions in error.

Tax Recovery Procedures:

In the event that taxes are charged to official government transactions, the government employee should contact the hotel for reimbursement.

V. CONTACT INFORMATION

Please indicate the point-of-contact for follow-up questions related to your tax exemption policies.

Last Name, First Name:	Weight, Stacey
Name of Agency:	Oregon Department of Revenue
Office Address (Line 1):	955 Center St.
Office Address (Line 2):	
City, State Zip:	Salem, OR 97301
Phone Number:	503-302-0055
Fax Number:	503-947-2255
Email Address:	stacey.j.weight@state.or.us
Web Address:	http://www.oregon.gov/DOR/BUS/lodging.shtml

Thank you for your assistance in this important matter!